

bonded warehouse, or in a customs bonded warehouse, as the case may be.

[T.D. ATF-88, 46 FR 39816, Aug. 5, 1981]

**§ 28.131 Application for return of wines withdrawn without payment of tax.**

Where a proprietor of a bonded wine cellar desires to return wines to his bonded wine cellar as provided in § 28.130, he shall submit a written application, in duplicate, to the appropriate TTB officer, for approval of the return of the wines. The application shall show.

(a) Name, address, and registry number of the bonded wine cellar.

(b) Name and address of the principal on the bond under which the wines were withdrawn.

(c) Serial number of the TTB Form 5100.11 and the date withdrawn.

(d) Present location of wines to be returned.

(e) Kind of wines to be returned.

(f) Number, kind, and serial numbers of the containers to be returned. In the case of bottled wines, the number and size of the bottles in each case.

(g) Total quantity in wine gallons for each separate tax class of wines to be returned.

(h) Reason for return of the wines.

The application shall be executed under the penalties of perjury. On approval of the application the appropriate TTB officer shall return both copies to the proprietor, who, in turn, shall deliver them to the exporter.

(72 Stat. 1380; 26 U.S.C. 5362)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979; T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

**§ 28.132 Responsibility for return of wine.**

The principal on the bond under which the wines were withdrawn without payment of tax shall be responsible for arranging the return of the wines to the bonded wine cellar from which they were withdrawn. In case of emergency, the principal on the bond may arrange the return of wines to bonded premises without an approved application, but such wines shall be kept separate at the bonded premises and shall not be

recorded in the records and reports of the proprietor until an approved application for such return has been obtained as provided in § 28.131. Such principal or his agent shall present to the appropriate customs official the two copies of the approved application authorizing the return unless the wines are returned before the TTB Form 5100.11 has been filed with the customs official. The customs officer shall, if he finds that the wines are eligible for return under § 28.130, accept the approved application as authority for the return of the wines to the bonded wine cellar noted on the application and shall mark each copy of TTB Form 5100.11 "Canceled", note the date thereon, affix a copy of the approved application to each of the canceled TTB Forms 5100.11, return both TTB Forms 5100.11 to the principal, and, where the wines are in his custody, release them for return. The canceled TTB Forms 5100.11, with attachments, shall be delivered by such principal or his agent to the proprietor of the bonded wine cellar. When wines have been returned before the TTB Forms 5100.11 were filed with customs officials, the two copies of the approved application shall be submitted, by the principal or his agent, to the proprietor of the bonded wine cellar who shall cancel and date each copy of TTB Form 5100.11 and affix copies of the approved application thereto.

(72 Stat. 1380; 26 U.S.C. 5362)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979; T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

**§ 28.133 Disposition of forms.**

On receipt of the wines at the bonded wine cellar, the proprietor shall endorse, on each copy of the approved application to return the wines, the date received, the total amount in wine gallons of each tax class of wine returned, and affix his signature. He shall forward the original TTB Form 5100.11, with attached application, to the appropriate TTB officer, and retain the remaining copy for his files. The storage, disposition, and records pertaining